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Selected Financial Data
Maryland Public Schools
1985-86
Part 1- Revenue

Office of Management Information Systems
Maryland State Department of Education
200 West Baltimore Street
Baltimore, Maryland 21201

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INTRODUCTION

Selected Financial Data is prepared annually from information reported by each of the 24 Maryland local education agencies (LEAs) in the Annual Financial Reports. These reports, authorized under the Public Schools Laws of Maryland, Section 2-205, Section 5-109 and Bylaw 13A.02.01.03, dictate a uniform format for reporting LEA finances to the Maryland State Department of Education. A manual entitled the Financial Reporting Manual for Maryland Public Schools was developed to further define the reporting requirements as contained within the law and to enable a collection of financial data which will conform to both federal and state reporting requirements.

FINANCIAL REPORTING IN BRIEF

LEAs are legal entities which exist to operate schools or contract for educational services. In Maryland, these school units are coterminous with the boundary of the political subdivision; i.e., the 23 county governments and the Baltimore City government. These school systems have no taxing powers and must compete with other county or city agencies for funds to provide educational services. Local funds for education are made as appropriations for specific purposes; and to assure that these purposes are adhered to, separate funds must be maintained to account for the monies. Maryland LEA's maintain a minimum of 6 funds in addition to a special account for keeping track of fixed asset.

Revenues for each fund are provided from federal, state and local sources. It is important to note that federal revenue is recognized as it is spent or encumbered not as it is received; and, therefore, is not equal to the appropriation. Following are a list of the funds and a brief description of each:

(1) The Current Expense Fund contains all accounts for general, routine current operations. Maryland presently has 12 categories into which current expenses are reported - Administration, Instruction, Student Personnel Services, Health Services, Student Transportation, Operation of Plant, Maintenance of Plant, Fixed Charges, Food Services, Community Services, Special Education Capital Outlay. Some of these categories are further divided into specific functions, but each of the categories require some or all of the following object of expenditure details: salaries and wages, contracted services, supplies and materials, other charges, replacement and additional equipment, and outgoing transfers. Subobject details are required for specific accounts; and expenditures for the categories of Instruction, Special Education and Administration require details to isolate expenditures for particular services, e.g. business support services versus centralized support services, regular instruction versus expenditures for gifted and talented students, and itinerant special education services versus expenditures for resource rooms. In addition, expenditures for instruction and special education and for school instructional support services in Administration are reported by school level.

The Current Expense Fund is separated into two parts. The first part consist of all expenditures from sources of money which are unrestricted for use, such as local appropriations and most state aid. The second part, consisting of expenditures which are restricted ror use, requires separate expenditure reporting to account for how expenditures were made for each grant and to assure that money was spent in accordance with the categories/ objects defined in the Financial Reporting Manual. These expenditures are combined with unrestricted expenditures to produce a consolidated report of all current expenditures. Additional information about federal fund expenditures can be found in a release entitled Federal Program Expenditures Report, annually published by the Maryland State Department of Education.

(2) All transactions relating to major school construction or remodeling are accounted for in the School Construction Fund as follows: purchase of sites, site improvements, building additions, remodeling, additional equipment, and other construction expenditures. In Maryland, the State has the responsibility of funding school construction and local school systems may supplement these funds to provide facilities in excess of those which are state approved.

(3) The Debt Service Fund accounts for the systematic repayment of principal and interest on debt. Although Maryland LEA's do not have the authority to issue bonds for school construction, they may be responsible for handling repayment of debt.

(4) The Food Service Fund accounts for operations required to provide meals to students and staff in schools; i.e., operating kitchen equipment, preparing and serving food, cleaning and storing equipment, and delivery services.

(5) The Student Activities Fund accounts for funds which are owned, operated, and managed by the student body under the guidance of the LEA staff, e.g., extracurricular activities, school stores, etc.

(6) The Trust/Agency Fund accounts for assets for which the LEA is trustee or agent.

HISTORICAL CONTINUITY

Due to Maryland General Assembly decisions, federal legislation and accounting policy changes initiated by the AICPA and NCGA which impact annually upon the reporting requirements for the school systems, historical continuity in reporting becomes difficult. One such change became effective for the 1983 fiscal year when salaries and wages for supervisors of Instruction and all those employed in services which enhance instructional programs for regular pupils were pulled from the category of Instruction and moved to the category of Administration. Because the impact of such a reporting change is so startling, those expenditures have been separately indentified in Selected Financial Data, Part II, Table 5.

Expenditures for educating students with special needs were separated from expenditures for educating regular students in 1981 when Category 13, Special Education, was added. Therefore, when comparisons of expenditures for Instruction are made for years prior to 1981, it will be necessary to add Special Education expenditures to instructional expenditures. For the years after 1983, not only must Special Education be added, but the expenditures now reported in Administration for School Instructional Support also must be added.

Other minor reporting changes have occurred over the past several years. Briefly, two categories were eliminated and expenditures transferred to other areas, and one category was abbreviated. Expenditures for Student Body Activities are now Cocurricular Activities under Instruction, and Outgoing Transfers is an object of expenditures to be reported in the appropriate category rather than a separate category. The category of Food Services, under which expenditures of local dollars for Food Service Supervisor and his/her staff are budgeted, now has only one object of expenditure-interfund transfers. All Food Service expenditures are reported in detail in the Food Service Fund and shown in Selected Financial Data, Part II, on Table 11.

It should be noted that many of the financial details which the LEA's report are not regularly included as a part of our annual public information releases. If you have specific needs for information not contained with Selected Financial Data, we would like to hear from you to determine if we can provide the specific information you desire. Questions regarding this information, may be addressed to Kathie Hiatt at 659-2664.

DEFINITIONS

Administration refers to an expenditure category for reporting the general regulation, direction, and control of LEA and the LEA instructional programs. Activities in this category affect the LEA as a whole, not the administation of a single building or narrow phase of school activities and generally refer to LEA activities involving the formulation and execution of educational or financial policy.

Assessed Property Valuation is the valuation of property as determined by the State Department of Assessments and Taxation.

Average Daily Attendance is computed by dividing the sum of the days present of all students in the school system by the total number of days that schools are in session in given a school year. When cost per pupil data are based on ADA, kindergarten students who attend for only one-half day are counted as one-half student. ADA so adjusted is referred to as equated ADA.

Average Number Belonging is computed by dividing the sum of the days present and absent of all pupils in the school system by the total number of days that the schools were in session. When cost per pupil data are based on ANB, kindergarten pupils are counted one-half when they attend school for only one half-day.

Bonded Debt is the part of the local unit debt which is covered by outstanding bonds.

Capital Outlay is an expenditure which results in the acquisition of a fixed asset or an additon to fixed assets.

Community Services are services other than those for public schools and adult education which are provided by the school or local unit for the community as a whole or some segment of the community; e.g., community recreation programs, civic activities, public libraries, programs of custody and care of children, etc.

Debt Service refers to expenditures for the debt principal and interest, excluding principal and interest on current loans. Obligations incurred by the State of Maryland for construction of public schools are excluded.

Federal Funds are funds received from the federal government either directly or indirectly (as is the case with most monies which are given to the Maryland State Department of Education and distributed to the LEAs by any of several methods.)

Fixed Assets are land, buildings, machinery, furniture, and other equipment which the local unit intends to hold for an extended period.

Food Services are activities involved with the preparation and serving of regular and incidental meals, lunches, or snacks for school activities, and the delivery of food.

Fund is an independent accounting entity with its own assets, liabilities and fund balances, and generally established as an account for financing specific activities of an agency's operations.

Health Services are physical and mental health activities which provide pupils with appropriate medical, dental, and nurse services.

Instruction refers to activities dealing directly with the teaching of regular pupils either in the school classrooms or in any other location, or it involves other learning situations such as cocurricular activities. Included are expenditures for the Office of the Principal.

Local Appropriation is money received out of funds set aside by the County Commissioners or County/City Council for a special purpose such as education.

Local Education Agency (LEA) is the basic administrative unit which exists primarily to operate schools. In Maryland, the LEAs coincide with the political subdivisions i.e., the 23 counties and Baltimore City.

Maintenance of Plant refers to activities concerned with keeping the grounds, buildings and equipment in the original condition of efficiency or or completeness either through repairs or replacement of property. Since expenditures for replacement equipment are a subobject within each category of expenditure, all replacement equipment has been removed from each category and reported within this category in Selected Financial Data.

Operation of Plant consists of keeping the physical plant open and ready for use, including cleaning, disinfecting, heating, moving furniture, caring for grounds, operating telephone switchboards, and other activities which are repeated regularly.

Revenue means an addition to an asset which does not increase any liability, does not represent the recovery of an expenditure, does not represent the cancellation or decrease in assets, and does not represent contribution of fund capital in Food Service and Student Body Activity funds.

Special Education consists of activities designed for students who, through appropriate assessment, have been determined to have temporary or long-time special education needs arising from cognitive, emotional, and/or physical factors.

Students Personnel Services consists of attendance services, social work services or student account service which are designed to improve the student's attendance at school and prevent or solve student problems at home, the school, or in the community.

Student Transportation involves the coveyance of pupils to and from school activities as provided by State law, including trips between home and school or trips to school activities.

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TABLE 1

REVENUE FROM ALL SOURCES: MARYLAND PUBLIC SCHOOLS: 1985 - 86

	REVENUE						PERCENT FROM EACH SOURCE			
	TOTAL REVENUE & NONREVENUE	STATE	FEDERAL	LOCAL APPROPRIATION	LOCAL OTHER+	NONREVENUE#	STATE	FED.	LOCAL	NON-REVENUE
TOTAL STATE	$2,924,289,552	$1,130,208,830	$157,972,756	$1,534,991,286	$82,201,525	$18,915,155	38.6	5.4	55.4	0.6
ALLEGANY	44,130,439	23,724,800	3,394,567	15,145,797	1,824,627	40,648	53.8	7.7	38.5	@
ANNE ARUNDEL	266,658,392	100,818,048	11,049,581	147,424,738	6,760,969	605,056	37.8	4.1	57.9	0.2
BALTIMORE CITY	431,547,204	228,929,625	50,157,407	138,251,348	4,888,033	9,320,791	53.0	11.6	33.2	2.2
BALTIMORE	393,269,736	120,619,934	11,926,408	250,621,017	9,466,775	635,602	30.7	3.0	66.1	0.2
CALVERT	36,205,969	12,107,781	1,737,185	21,340,378	637,986	382,639	33.4	4.8	60.7	1.1
CAROLINE	15,131,839	8,505,747	1,133,916	4,860,481	446,750	184,945	56.2	7.5	35.1	1.2
CARROLL	69,746,658	33,056,469	2,833,524	31,459,144	2,246,918	150,603	47.4	4.1	48.3	0.2
CECIL	41,544,184	21,161,812	2,207,131	16,837,302	1,333,240	4,699	50.9	5.3	43.8	@
CHARLES	63,641,956	29,579,875	3,765,328	27,161,739	2,819,192	315,822	46.5	5.9	47.1	0.5
DORCHESTER	19,758,380	9,570,076	2,034,261	7,157,623	555,663	440,457	48.4	10.3	39.1	2.2
FREDERICK	92,510,657	38,999,690	3,703,987	45,831,639	3,720,538	254,803	42.2	4.0	53.5	0.3
GARRETT	21,658,777	13,174,732	1,991,610	5,744,003	734,397	14,035	60.8	9.2	30.0	@
HARFORD	100,389,196	46,541,024	5,694,759	43,585,133	3,560,211	1,008,069	46.4	5.7	46.9	1.0
HOWARD	124,104,070	36,617,326	3,186,488	80,258,050	3,953,228	88,978	29.5	2.6	67.9	@
KENT	10,200,255	4,276,679	684,050	4,607,870	493,085	138,571	41.9	6.7	50.0	1.4
MONTGOMERY	529,556,600	121,260,431	13,101,258	381,861,265	12,979,726	353,920	22.9	2.5	74.6	@
PRINCE GEORGES	438,758,783	183,692,212	22,392,760	213,942,708	16,691,482	2,039,621	41.9	5.1	52.5	0.5
QUEEN ANNE'S	19,717,419	7,700,444	1,412,228	9,357,671	392,206	854,870	39.1	7.2	49.4	4.3
ST. MARY'S	42,096,125	20,411,527	4,018,187	16,255,388	1,377,830	33,193	48.5	9.5	42.0	@
SOMERSET	11,873,300	6,556,445	1,712,783	3,007,012	579,956	17,104	55.2	14.4	30.3	0.1
TALBOT	14,178,364	4,077,340	1,013,415	8,440,464	626,517	20,628	28.8	7.1	64.0	0.1
WASHINGTON	69,533,564	30,898,016	4,890,520	29,873,243	3,773,559	98,226	44.4	7.0	48.5	0.1
WICOMICO	44,136,946	20,776,976	2,449,185	17,367,483	1,778,137	1,765,165	47.1	5.5	43.4	4.0
WORCESTER	23,940,739	7,151,821	1,482,218	14,599,490	560,500	148,710	29.9	6.2	63.3	0.6

*INCLUDES REVENUE FROM THE FOLLOWING FUNDS: CURRENT EXPENSE, SCHOOL CONSTRUCTION, DEBT SERVICE, AND FOOD SERVICE.
+INCLUDES THE FOLLOWING: TUITION, TRANSPORTATION FEES, TRANSFERS FROM SCHOOL UNITS IN OTHER STATES, AND OTHER MISCELLANEOUS REVENUES
#INCLUDES THE SALE OF PROPERTY, NET INSURANCE PROCEEDS, AND OTHER MISCELLANEOUS SOURCES WHICH MAY INCUR FUTURE OBLIGATIONS.
@LESS THAN 0.1 PERCENT.

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TABLE 2

Revenue from All Sources for Current Expenses*: Maryland Public Schools: 1985 - 86
(Includes Teachers' Retirement and Social Security Paid Direct by State)

LOCAL UNIT	REVENUE: TOTAL REVENUE & NONREVENUE	REVENUE: STATE	REVENUE: FEDERAL	REVENUE: LOCAL APPROPRIATION	REVENUE: LOCAL OTHER+	REVENUE: NONREVENUE#	PERCENT FROM EACH SOURCE: STATE	FED.	LOCAL	NON-REV.
TOTAL STATE	$2,685,434,528	$1,076,130,847	$147,407,652	$1,434,686,307	$24,197,813	$3,011,909	40.0	5.4	54.5	0.1
ALLEGANY	39,462,812	20,858,932	3,077,654	14,895,797	624,970	5,459	52.8	7.7	39.5	@
ANNE ARUNDEL	242,466,336	99,281,516	10,412,918	131,250,328	1,521,574	0	40.9	4.2	54.9	
BALTIMORE CITY	392,102,453	221,167,985	48,608,611	121,402,691	923,166	0	56.4	12.3	31.3	
BALTIMORE	364,606,408	112,318,053	10,595,794	240,569,746	1,122,815	0	30.8	2.9	66.3	
CALVERT	31,494,469	10,996,681	1,737,185	18,316,998	68,960	374,645	34.9	5.5	58.5	1.1
CAROLINE	14,290,224	8,222,948	1,133,916	4,741,523	50,000	141,837	57.5	7.9	33.7	0.9
CARROLL	63,598,669	30,925,025	2,423,127	29,807,781	320,535	122,201	48.6	3.8	47.5	0.1
CECIL	39,228,405	20,979,987	2,008,607	15,902,015	333,636	4,160	53.4	5.1	41.5	@
CHARLES	59,191,663	29,535,742	3,388,777	24,788,926	1,173,947	304,271	49.8	5.7	44.0	0.5
DORCHESTER	18,556,618	9,339,796	1,929,058	6,741,783	105,524	440,457	50.3	10.3	37.1	2.3
FREDERICK	81,537,281	37,399,339	3,346,233	39,348,882	1,188,024	254,803	45.8	4.1	49.8	0.3
GARRETT	18,239,347	10,367,732	1,885,131	5,744,003	231,485	10,996	56.8	10.3	32.9	@
HARFORD	93,261,720	45,645,049	5,228,228	41,394,833	993,610	0	48.9	5.6	45.5	
HOWARD	109,560,976	35,994,446	2,732,634	69,431,808	1,313,110	88,978	32.8	2.4	64.8	@
KENT	9,524,099	4,276,679	635,386	4,356,295	248,026	7,713	44.9	6.6	48.5	@
MONTGOMERY	489,309,175	111,778,255	12,238,318	361,632,276	3,644,069	16,257	22.8	2.5	74.7	@
PRINCE GEORGE'S	409,798,817	173,747,544	19,926,545	209,384,587	6,629,477	110,664	42.3	4.8	52.9	@
QUEEN ANNE'S	18,457,159	7,700,444	1,412,228	8,873,772	0	470,715	41.7	7.6	48.2	2.5
ST. MARY'S	40,445,488	20,358,232	3,836,597	15,808,288	409,178	33,193	50.3	9.4	40.3	@
SOMERSET	11,538,510	6,556,445	1,615,341	3,007,012	356,832	2,880	56.8	13.9	29.3	@
TALBOT	13,594,985	4,077,340	919,225	8,311,064	287,206	150	29.9	6.7	63.4	@
WASHINGTON	64,757,016	29,811,949	4,514,516	28,415,520	1,993,356	21,675	46.0	6.9	47.1	@
WICOMICO	39,012,251	19,271,523	2,319,405	16,325,073	625,243	471,007	49.3	5.9	43.6	1.2
WORCESTER	21,399,647	5,519,205	1,482,218	14,235,306	33,070	129,848	25.7	6.9	66.8	0.6

*Includes revenue for purchase of replacement and additional equipment for current expense purposes, and federal and state revenue for food service operations; excludes value of U. s. d. a. commodities.
+ Includes tuition, transportation fees, transfer of funds from school units in other states, and miscellaneous other revenues.
#Includes the sale of property, net insurance proceeds, and other miscellaneous sources which may incur future obligations.
@Less than 0.1 percent.

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TABLE 3

Revenue from All Sources for Current Expenses*: Maryland Public Schools: 1985 - 86
(Excludes Teachers' Retirement and Social Security Paid Direct by State)

LOCAL UNIT	TOTAL REVENUE & NONREVENUE	REVENUE: STATE	REVENUE: FEDERAL	REVENUE: LOCAL APPROPRIATION	REVENUE: LOCAL OTHER+	REVENUE: NONREVENUE#	PERCENT FROM EACH SOURCE: STATE	FED.	LOCAL	NON-REV.
TOTAL STATE	$2,349,117,639	$739,813,958	$147,407,652	$1,434,686,307	$24,197,813	$3,011,909	31.4	6.2	62.3	0.1
ALLEGANY	34,454,981	15,851,101	3,077,654	14,895,797	624,970	5,459	46.0	8.9	45.1	@
ANNE ARUNDEL	211,314,503	68,129,683	10,412,918	131,250,328	1,521,574	0	32.2	4.9	62.9	
BALTIMORE CITY	345,745,196	174,810,728	48,608,611	121,402,691	923,166	0	50.5	14.0	35.5	
BALTIMORE	316,154,728	63,866,373	10,595,794	240,569,746	1,122,815	0	20.2	3.3	76.5	
CALVERT	27,776,679	7,278,891	1,737,185	18,316,998	68,960	374,645	26.2	6.2	66.3	1.3
CAROLINE	12,640,339	6,573,063	1,133,916	4,741,523	50,000	141,837	52.0	8.9	38.0	1.1
CARROLL	55,604,150	22,930,506	2,423,127	29,807,781	320,535	122,201	41.2	4.3	54.3	0.2
CECIL	34,382,474	16,134,056	2,008,607	15,902,015	333,636	4,160	46.9	5.8	47.3	@
CHARLES	52,611,242	22,955,321	3,388,777	24,788,926	1,173,947	304,271	43.6	6.4	49.5	0.5
DORCHESTER	16,444,429	7,227,607	1,829,058	6,741,783	105,524	440,457	43.9	11.7	41.8	2.6
FREDERICK	71,208,985	27,071,043	3,346,233	39,348,882	1,188,024	254,803	38.0	4.6	57.1	0.3
GARRETT	16,161,053	8,289,438	1,885,131	5,744,003	231,485	10,996	51.2	11.6	37.2	@
HARFORD	81,656,736	34,040,065	5,228,228	41,394,833	993,610	0	41.6	6.4	52.0	
HOWARD	96,845,574	23,279,044	2,732,634	69,431,808	1,313,110	88,978	24.0	2.8	73.2	@
KENT	8,446,200	3,198,780	635,386	4,356,295	248,026	7,713	37.8	7.5	54.7	@
MONTGOMERY	425,702,054	48,171,134	12,238,318	361,632,276	3,644,069	16,257	11.3	2.8	85.9	@
PRINCE GEORGE'S	357,849,944	121,798,671	19,926,545	209,384,587	6,629,477	110,664	34.0	5.5	60.5	@
QUEEN ANNE'S	16,411,535	5,654,820	1,412,228	8,873,772	0	470,715	34.4	8.6	54.2	2.8
ST. MARY'S	35,840,566	15,753,310	3,836,597	15,808,288	409,178	33,193	43.9	10.7	45.4	@
SOMERSET	10,239,064	5,256,999	1,615,341	3,007,012	356,832	2,880	51.3	15.7	33.0	@
TALBOT	11,963,344	2,445,699	919,225	8,311,064	287,206	150	20.4	7.6	72.0	@
WASHINGTON	56,842,283	21,897,216	4,514,516	28,415,520	1,993,356	21,675	38.5	7.9	53.6	@
WICOMICO	34,118,393	14,377,665	2,319,405	16,325,073	625,243	471,007	42.1	6.7	49.9	1.3
WORCESTER	18,703,187	2,822,745	1,482,218	14,235,306	33,070	129,848	15.0	7.9	76.5	0.6

*Includes revenue for purchase of replacement and additional equipment for current expense purposes, and federal and state revenue for food service operations; excludes value of u. s. d. a. commodities.
+Includes tuition, transportation fees, transfers of funds from school units in other states, and miscellaneous other revenues.
#Includes the sale of property, net insurance proceeds, and other miscellaneous sources which may incur future obligations.
@Less than 0.1 percent.

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TABLE 4

Revenue from All Sources for School Construction: Maryland Public Schools: 1985 - 86

LOCAL UNIT	TOTAL REVENUE & NONREVENUE	REVENUE					PERCENT FROM EACH SOURCE			
		STATE	FEDERAL	LOCAL APPROPRIATION	LOCAL OTHER	NONREVENUE*	STATE	FED.	LOCAL	NON-REV.
TOTAL STATE	$106,871,271	$34,201,583	$0	$57,019,796	$364,809	$15,285,083	32.0		53.7	14.3
ALLEGANY	3,100,081	2,684,348	0	250,000	142,402	23,331	86.5		12.8	0.7
ANNE ARUNDEL	10,803,653	279,835	0	9,998,985	78,398-	603,231	2.5		92.0	5.5
BALTIMORE CITY	13,113,767	3,827,604	0	0	0	9,286,163	29.1			70.8
BALTIMORE	9,695,256	3,496,812	0	5,601,218	0	597,226	36.0		57.9	6.1
CALVERT	3,822,418	1,111,100	0	2,710,935	0	383	29.0		71.0	@
CAROLINE	277,433	142,534	0	118,958	0	15,941	51.3		43.0	5.7
CARROLL	3,135,763	2,131,444	0	998,359	0	5,960	67.9		32.0	0.1
CECIL	649,232	0	0	649,232	0	0			100.0	
CHARLES	1,310,329	44,133	0	1,255,738	0	10,458	3.3		96.0	0.7
DORCHESTER	164,867	7,858	0	157,009	0	0	4.7		95.3	
FREDERICK	6,097,317	974,026	0	5,123,291	0	0	15.9		84.1	
GARRETT	2,810,548	2,807,000	0	0	3,548	0	99.8		0.2	
HARFORD	1,741,207	4,000	0	729,138	0	1,008,069	0.2		42.0	57.8
HOWARD	9,317,277	430,000	0	8,633,314	253,963	0	4.6		95.4	
KENT	130,858	0	0	0	0	130,858				100.0
MONTGOMERY	26,301,000	6,666,950	0	19,634,050	0	0	25.3		74.7	
PRINCE GEORGE'S	7,991,636	6,053,513	0	9,166	0	1,928,957	75.7		0.2	24.1
QUEEN ANNE'S	819,173	0	0	400,000	35,018	384,155			53.2	46.8
ST. MARY'S	508,671	53,295	0	447,100	8,276	0	10.4		89.6	
SOMERSET	0	0	0	0	0	0				
TALBOT	0	0	0	0	0	0				
WASHINGTON	708,432	558,812	0	149,620	0	0	78.8		21.2	
WICOMICO	2,610,422	1,295,703	0	24,719	0	1,290,000	49.6		1.0	49.4
WORCESTER	1,761,931	1,632,616	0	128,964	0	351	92.6		7.4	@

*Includes net insurance recovery, sale of bonds, sale of property & equipment, and interest earnings.

TABLE 5

Revenue from All Sources for Debt Service:* Maryland Public Schools: 1985 - 86

LOCAL UNIT	TOTAL REVENUE & NONREVENUE	REVENUE					PERCENT FROM EACH SOURCE			
		STATE	FEDERAL	LOCAL APPROPRIATION	LOCAL OTHER	NONREVENUE	STATE	FED.	LOCAL	NON-REV.
TOTAL STATE	$63,629,562	$19,876,400	$0	$42,617,722	$1,135,440	$0	31.2		68.8	
ALLEGANY	181,520	181,520	0	0	0	0	100.0			
ANNE ARUNDEL	7,432,122	1,256,697	0	6,175,425	0	0	16.9		83.1	
BALTIMORE CITY	20,782,693	3,934,036	0	16,848,657	0	0	18.9		81.1	
BALTIMORE	9,255,122	4,805,069	0	4,450,053	0	0	51.9		48.1	
CALVERT	312,445	0	0	312,445	0	0			100.0	
CAROLINE	140,265	140,265	0	0	0	0	100.0			
CARROLL	648,355	0	0	648,355	0	0			100.0	
CECIL	467,880	181,825	0	286,055	0	0	38.8		61.2	
CHARLES	1,117,075	0	0	1,117,075	0	0			100.0	
DORCHESTER	481,553	222,422	0	259,131	0	0	46.1		53.9	
FREDERICK	1,985,791	626,325	0	1,359,466	0	0	31.5		68.5	
GARRETT	0	0	-0	0	0	0				
HARFORD	2,353,137	891,975	0	1,461,162	0	0	37.9		62.1	
HOWARD	2,317,935	192,880	0	2,125,055	0	0	8.3		91.7	
KENT	251,575	0	0	251,575	0	0			100.0	
MONTGOMERY	2,883,344	2,815,226	0	0	68,118	0	97.6		2.4	
PRINCE GEORGE'S	9,393,247	3,891,155	0	4,548,955	953,137	0	41.4		58.6	
QUEEN ANNE'S	83,899	0	0	83,899	0	0			100.0	
ST. MARY'S	0	0	0	0	0	0				
SOMERSET	0	0	0	0	0	0				
TALBOT	129,400	0	0	129,400	0	0			100.0	
WASHINGTON	1,835,358	527,255	0	1,308,103	0	0	28.7		71.3	
WICOMICO	1,341,626	209,750	0	1,017,691	114,185	0	15.6		84.4	
WORCESTER	235,220	0	0	235,220	0	0			100.0	

*Includes revenue for payment of both principal and interest.

TABLE 6

Revenue from all Sources for Food Services: Maryland Public Schools: 1985 - 86

LOCAL UNIT	TOTAL REVENUE & NONREVENUE	REVENUE						% FROM EACH SOURCE			
		STATE	FEDERAL*	LOCAL CHILDRENS PAYMENTS	LOCAL OTHER FOOD SALES	LOCAL OTHER	NONREVENUE+	STATE	FED	LOCAL	NON-REV.
TOTAL STATE	$109,916,840	$5,449,127	$47,346,087	$36,525,182	$18,710,771	$1,267,510	$618,163	4.9	43.0	51.6	0.5
ALLEGANY	2,665,606	158,011	1,438,482	670,897	143,030	243,328	11,858	5.9	53.9	39.8	0.4
ANNE ARUNDEL	7,820,226	172,869	2,327,739	3,349,631	1,843,795	124,367	1,825	2.2	29.7	68.1	@
BALTIMORE CITY	21,825,551	2,279,081	15,546,975	1,225,190	2,739,677	0	34,628	10.4	71.2	18.3	0.1
BALTIMORE	12,309,578	317,244	3,609,998	4,902,261	3,441,699	0	38,376	2.5	29.3	67.9	0.3
CALVERT	1,047,882	30,288	440,957	431,870	137,156	0	7,611	2.8	42.0	54.5	0.7
CAROLINE	818,712	50,582	344,213	396,750	0	0	27,167	6.1	42.0	48.6	3.3
CARROLL	2,833,388	42,094	842,469	1,296,681	629,702	0	22,442	1.4	29.7	68.2	0.7
CECIL	1,758,262	69,997	688,122	526,178	459,776	13,650	539	3.9	39.1	57.0	@
CHARLES	2,775,738	89,428	1,039,972	1,565,008	3,876	76,361	1,093	3.2	37.4	59.4	@
DORCHESTER	1,049,172	59,945	539,088	446,627	0	3,512	0	5.7	51.3	43.0	
FREDERICK	3,764,796	108,226	1,124,056	1,838,256	514,224	180,034	0	2.8	29.8	67.4	
GARRETT	1,137,040	71,657	562,980	228,748	201,688	68,928	3,039	6.3	49.5	44.0	0.2
HARFORD	4,097,355	123,002	1,407,752	2,542,862	0	23,739	0	3.0	34.3	62.7	
HOWARD	3,347,012	32,894	927,963	2,386,155	0	0	0	0.9	27.7	71.4	
KENT	455,648	20,881	189,708	133,738	111,321	0	0	4.5	41.6	53.9	
MONTGOMERY	14,025,792	510,612	3,909,978	3,666,536	5,601,003	0	337,663	3.6	27.8	66.2	2.4
PRINCE GEORGE'S	18,135,700	854,261	8,172,571	6,974,541	1,805,541	328,786	0	4.7	45.0	50.3	
QUEEN ANNE'S	621,188	34,510	229,490	330,609	25,876	703	0	5.5	36.9	57.6	
ST. MARY'S	1,828,055	91,145	776,534	638,473	321,903	0	0	4.9	42.4	52.7	
SOMERSET	833,848	62,598	533,902	223,124	0	0	14,224	7.5	64.0	26.8	1.7
TALBOT	632,345	307	272,249	204,378	0	134,933	20,478	@	43.0	53.8	3.2
WASHINGTON	3,348,526	134,367	1,357,405	1,756,109	0	24,094	76,551	4.0	40.5	53.3	2.2
WICOMICO	1,800,232	78,961	678,404	541,830	451,804	45,075	4,158	4.3	37.6	57.9	0.2
WORCESTER	985,188	56,167	385,080	248,730	278,700	0	16,511	5.7	39.0	53.7	1.6

*Includes value of U.S.D.A. commodities.
+Includes sale of equipment, net insurance recovery, and other miscellaneous revenues.
@Less than 0.1 percent.

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Table 7

Revenue from the State of Maryland for Public School Purposes: 1985 - 86

Local Unit	Total State Funds	State Share of Current Expenses	Compensatory Education	Handicapped Children	Gifted & Talented	Environmental Education	Disruptive Youth	Innovative Programs	Adult Continuing Education	Apprenticeship
	CURRENT EXPENSE FUND									
Total State	$1,130,208,830	$493,609,178	$38,945,449	$82,339,460	$37,919	$59,090	$536,792	$264,740	$717,079	$5,764
Allegany	23,724,800	11,024,922	824,063	1,023,992	0	2,862	15,000	0	17,143	0
Anne Arundel	100,818,048	47,917,545	1,698,440	7,107,343	3,253	0	54,220	0	16,005	0
Baltimore City	228,929,625	116,188,764	22,432,049	23,570,327	0	0	103,121	0	81,993	0
Baltimore	120,619,934	41,503,392	1,596,606	6,672,576	4,500	0	16,081	0	53,626	0
Calvert	12,107,781	4,465,596	253,973	476,186	1,060	0	35,000	0	30,731	0
Caroline	8,505,747	4,427,610	320,878	447,044	0	0	31,998	3,123	0	0
Carroll	33,056,469	16,899,662	383,961	1,329,780	0	0	24,000	0	27,033	0
Cecil	21,161,812	11,916,337	581,044	1,059,346	2,908	0	0	332	0	0
Charles	29,579,875	15,148,940	762,030	1,666,130	3,419	12,982	0	32,766	119,391	0
Dorchester	9,570,076	4,565,233	424,556	376,048	0	15,052	13,444	31,932	20,071	1,296
Frederick	38,999,690	20,413,505	570,285	1,621,030	0	0	25,000	31,035	12,190	0
Garrett	13,174,732	5,281,975	459,283	477,159	0	0	8,242	36,858	0	0
Harford	46,541,024	24,537,081	1,073,897	2,733,258	4,835	4,604	15,000	0	0	0
Howard	36,617,326	14,995,070	249,474	2,866,274	4,162	0	39,931	0	0	0
Kent	4,276,679	1,849,959	118,394	331,727	3,137	6,500	0	3,313	13,063	0
Montgomery	121,260,431	23,905,618	816,400	9,502,024	645	136	915	11,248	78,183	0
Prince George's	183,692,212	83,806,070	3,228,258	16,251,087	0	3,532	27,126	3,000	27,550	0
Queen Anne's	7,700,444	3,540,921	164,602	321,338	0	0	15,290	0	20,706	0
St. Mary's	20,411,527	9,956,345	694,902	1,426,653	5,000	3,552	31,843	36,258	18,833	4,468
Somerset	6,556,445	3,383,367	327,638	327,872	0	0	22,544	36,031	71,127	0
Talbot	4,077,340	1,207,846	98,380	238,115	0	0	0	0	5,746	0
Washington	30,898,016	15,771,659	1,038,206	1,382,383	0	9,870	15,673	528	81,900	0
Wicomico	20,776,962	10,111,083	697,223	903,452	5,000	0	25,364	3,317	10,844	0
Worcester	7,151,821	790,678	130,907	228,316	0	0	17,000	34,999	10,944	0

*Differences in revenue as shown on tables 1-6 are due to rounding

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TABLE 7 (Continued)

Revenue from the State of Maryland for Public School Purposes: 1985 - 86

LOCAL UNIT NAME	FOOD SERVICE FUND		SCHOOL CONSTRUCTION FUND		DEBT SERVICE FUND	
	FOOD SERVICE AID	OTHER	CONSTRUCTION AID	OTHER	CONSTRUCTION AID	OTHER
TOTAL STATE	$5,290,228	$158,899	$34,160,181	$41,402	$19,876,400	$0
ALLEGANY	158,011	0	2,684,348	0	181,520	0
ANNE ARUNDEL	172,869	0	280,000	165-	1,256,697	0
BALTIMORE CITY	2,123,613	155,468	3,786,037	41,567	3,934,036	0
BALTIMORE	317,244	0	3,496,812	0	4,805,069	0
CALVERT	30,288	0	1,111,100	0	0	0
CAROLINE	50,582	0	142,534	0	140,265	0
CARROLL	42,094	0	2,131,444	0	0	0
CECIL	69,997	0	0	0	181,825	0
CHARLES	89,428	0	44,133	0	0	0
DORCHESTER	59,945	0	7,858	0	222,422	0
FREDERICK	108,226	0	974,026	0	626,325	0
GARRETT	71,657	0	2,807,000	0	0	0
HARFORD	123,002	0	4,000	0	891,975	0
HOWARD	32,894	0	430,000	0	192,880	0
KENT	20,881	0	0	0	0	0
MONTGOMERY	510,612	0	6,666,950	0	2,815,226	0
PRINCE GEORGE'S	854,261	0	6,053,513	0	3,891,155	0
QUEEN ANNE'S	31,079	3,431	0	0	0	0
ST. MARY'S	91,145	0	53,295	0	0	0
SOMERSET	62,598	0	0	0	0	0
TALBOT	307	0	0	0	0	0
WASHINGTON	134,367	0	558,812	0	527,255	0
WICOMICO	78,961	0	1,295,703	0	209,750	0
WORCESTER	56,167	0	1,632,616	0	0	0

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TABLE 7 (Continued)

Revenue from the State of Maryland for Public School Purposes: 1985 - 86

CURRENT EXPENSE FUND (continued)

LOCAL UNIT	VOCATIONAL CENTERS	TRANSPORTATION	DRIVER EDUCATION	SCHOOL COMMUNITY CENTERS	EXTENDED ELEMENTARY	OTHER *	TEACHERS' RETIREMENT#	SOCIAL SECURITY#
TOTAL STATE	$1,323	$110,876,251	$1,503,402	$1,093,482	$2,181,170	$2,193,732	$248,262,797	$88,054,092
ALLEGANY	0	2,668,187	26,535	38,331	0	52,055	3,751,711	1,256,120
ANNE ARUNDEL	0	10,764,640	215,510	0	177,888	1,970	22,764,465	8,387,368
BALTIMORE CITY	0	9,186,883	0	39,961	864,232	64,317	33,236,543	13,120,714
BALTIMORE	0	13,245,288	148,145	199,998	103,466	5,451	37,327,219	11,124,461
CALVERT	0	1,809,619	12,415	31,652	125,000	7,371	2,727,613	990,177
CAROLINE	0	1,252,842	6,225	29,761	0	3,000	1,214,314	435,571
CARROLL	0	4,044,965	90,445	50,261	0	38,305	5,862,164	2,132,355
CECIL	0	2,305,059	44,000	30,532	114,809	9,692	3,488,761	1,357,170
CHARLES	0	4,686,952	62,705	55,262	160,000	155,316	4,726,851	1,853,570
DORCHESTER	0	1,341,293	16,680	55,619	130,000	176,438	1,545,698	566,491
FREDERICK	0	4,075,943	89,875	84,472	0	39,482	7,538,704	2,789,592
GARRETT	0	1,818,204	21,395	21,894	91,332	1,439	1,513,682	564,612
HARFORD	0	5,421,432	1,040	42,932	55,014	27,970	8,388,753	3,216,231
HOWARD	0	4,866,270	53,435	74,442	0	97,092	9,215,295	3,500,107
KENT	0	841,258	9,130	0	0	1,418	771,261	306,638
MONTGOMERY	0	11,866,377	306,300	0	99,216	1,073,460	47,620,259	15,986,862
PRINCE GEORGE'S	0	17,126,715	212,005	163,703	3,206	92,158	38,320,202	13,628,671
QUEEN ANNE'S	0	1,456,812	20,355	39,069	0	41,217	1,478,333	567,291
ST. MARY'S	0	3,132,881	24,410	4,100	220,000	102,920	3,359,728	1,245,194
SOMERSET	0	975,342	6,212	17,000	0	27,268	972,859	326,587
TALBOT	0	858,432	4,015	26,710	0	6,148	1,152,308	479,333
WASHINGTON	0	3,194,308	85,930	29,261	37,007	116,124	5,775,185	2,139,548
WICOMICO	1,323	2,459,318	27,995	29,261	0	24,524	3,549,868	1,343,990
WORCESTER	0	1,477,231	18,645	29,261	0	28,597	1,961,021	735,439

*SEE SUPPLEMENTARY INFORMATION FOLLOWING TABLE 7 FOR DESCRIPTION OF PROGRAM.
#PAID DIRECT BY STATE.

Table 7 (Continued)

Revenue from the State of Maryland for Maryland Public Schools: 1984-85 (cont.)

Other State Revenue, as shown on previous page:

Local Unit	Purpose	Funds
Allegany	Health Education	$ 9,349
	Language & Learning	686
	Other, Unidentified	42,020
Anne Arundel	Computer Thinking	1,387
	Improving Teacher Effectiveness	500
	Special Education	83
Baltimore City	Division of Instruction	3,410
	Other, Unidentified	60,907
Baltimore	Adult Education	800
	Art Education	1,080
	Language & Learning	2,071
	Special Education	1,500
Calvert	Unidentified	7,371
Caroline	Curriculum/Staff	500
	Training Programs	2,500
Carroll	Unidentified	38,305
Cecil	Instruction/PAB	5,000
	Positive Youth	4,692
	Unidentified	27,970
Charles	Charles Cty. Education Ctr.	$ 20,554
	Curriculum/Staff	2,500
	Industrial Arts	180
	ITV	2,363
	Parent Resource Center	250
	Pupil Services	7,500
	School Psychologist Skill Dev.	424
	Southern Maryland Pre-Release	3,201
	Other, Unidentified	116,770
Dorchester	Cast	4,500
	Dart	4,365
	Health Incentive	574
	Maryland Assessment Center	33,796
	Roots & Wings	132,720
	Writing/Reading	483
Frederick	Early Identification	1,044
	Instruction Implications	473
	Myers Briggs	637
	R. Cavanaugh Project	35,857
	Other, Unidentified	1,471
Garrett	Special Education	1,000
	Other, Unidentified	439
Harford	Miscellaneous	27,970
Howard	Health Education	584
	Language & Learning	4,162
	Other, Unidentified	92,346
Kent	Language & Learning	1,418

Table 7 (Continued)

Revenue from the State of Maryland for Maryland Public Schools: 1984-85 (cont.)

Other State Revenue, as shown on previous page:

Local Unit	Purpose	Funds	Local Unit	Purpose	Funds
Montgomery	Computer Adaptive Testing	$ 7,254	Wicomico	Unidentified	$ 24,524
	Dept. of Mental Health	1,059,792			
	Math Project	4,271	Worcester	Unidentified	28,597
	Other, Unidentified	2,143			
Prince George's	Bowie State College	6,285			
	Home Economics	370			
	Personnel Project	49,222			
	Principals Staff Dev.	4,779			
	Project Basic	1,050			
	School Science	5,000			
	School Psychological Dev.	661			
	Space Ambassadors	1,319			
	Voc. Ed. Apprenticeship	23,472			
Queen Anne's	Project Basic	631			
	Other, Unidentified	40,586			
St. Mary's	Language & Learning	1,752			
	Training Programs	82,937			
	Other, Unidentified	18,231			
Somerset	Professional Development	2,500			
	Other, Unidentified	24,768			
Talbot	Unidentified	6,148			
Washington	Chapter I	738			
	Gifted & Talented	5,673			
	Pupil Services	24,500			
	Other, Unidentified	85,213			

TABLE 8

REVENUE FROM THE FEDERAL GOVERNMENT FOR MARYLAND PUBLIC SHCOOLS: 1985-86

LOCAL UNIT	TOTAL FEDERAL FUNDS	ADULT EDUCATION ACT	BILINGUAL EDUCATION PROGRAMS	CHAPTER I- MIGRANT PROGRAMS	CHAPTER I- OTHER	CHAPTER II- BLOCK GRANT	CURRICULUM/ STAFF DEVELOPMENT
TOTAL STATE	157,972,793	1,334,689	452,008	340,583	54,342,949	6,846,783	331,512
ALLEGANY	3,394,567	37,500	0	0	1,088,589	140,178	8,407
ANNE ARUNDEL	11,049,581	90,500	0	0	3,037,490	574,013	49,194
BALTIMORE CITY	50,157,401	210,241	192,427	0	25,645,175	1,227,882	142,949
BALTIMORE	11,926,424	155,500	0	0	3,972,150	838,971	50,028
CALVERT	1,737,185	30,555	0	0	598,875	81,594	0
CAROLINE	1,133,916	0	0	0	319,191	70,037	3,754
CARROLL	2,833,524	31,500	0	0	512,534	182,516	5,873
CECIL	2,207,141	0	0	0	673,964	118,220	0
CHARLES	3,765,328	34,876	0	0	1,139,631	185,785	12,084
DORCHESTER	2,034,261	48,525	0	124,865	590,664	82,770	0
FREDERICK	3,703,987	92,596	0	0	868,956	229,078	17,762
GARRETT	1,991,610	0	0	0	486,403	50,685	0
HARFORD	5,694,760	0	0	0	1,512,940	261,439	8,660
HOWARD	3,186,488	0	0	0	554,823	229,559	5,922
KENT	684,050	19,724	0	0	211,156	32,773	648
MONTGOMERY	13,101,266	153,664	184,237	0	2,732,307	914,839	0
PRINCE GEORGE'S	22,392,772	190,465	75,344	0	5,592,998	991,027	0
QUEEN ANNE'S	1,412,234	50,388	0	69,846	293,765	65,346	1,210
ST. MARY'S	4,018,158	27,500	0	0	860,694	138,549	1,373
SOMERSET	1,712,793	57,248	0	81,536	416,668	43,262	0
TALBOT	1,013,424	0	0	0	357,157	35,296	3,878
WASHINGTON	4,890,520	51,000	0	1,730	1,478,776	186,654	8,132
WICOMICO	2,449,185	33,000	0	25,145	971,208	109,447	6,087
WORCESTER	1,482,218	19,907	0	37,461	446,835	56,863	5,551

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TABLE 8 (CONTINUED)

REVENUE FROM THE FEDERAL GOVERNMENT FOR MARYLAND PUBLIC SCHOOLS: 1985-86

LOCAL UNIT	EDUCATION FOR ECONOMIC SECURITY	FOOD SERVICE PROGRAMS: SCHOOL LUNCH AND CHILD NUTRITION ACT	FOOD SERVICE PROGRAMS: VALUE OF U.S.D.A. COMMODITIES	HANDICAPPED PROGRAMS: EDUCATION OF THE HANDICAPPED	HANDICAPPED PROGRAMS: P. L. 89-313	HEADSTART
TOTAL STATE	33,858	36,780,984	10,565,105	24,042,613	653,490	2,200,241
ALLEGANY	0	1,121,569	316,913	462,291	12,112	0
ANNE ARUNDEL	0	1,691,076	636,663	2,229,649	37,129	0
BALTIMORE CITY	0	13,998,179	1,548,796	4,826,202	92,485	0
BALTIMORE	0	2,279,384	1,330,614	2,219,418	76,187	0
CALVERT	0	440,958	0	353,666	2,700	0
CAROLINE	0	344,213	0	187,839	0	0
CARROLL	3,599	432,072	410,397	737,415	12,392	103,917
CECIL	898	489,598	198,524	415,559	26,319	0
CHARLES	0	663,421	376,551	757,965	14,852	0
DORCHESTER	0	433,885	105,203	307,324	4,050	0
FREDERICK	0	766,302	357,754	799,141	15,890	0
GARRETT	4,092	456,501	106,479	386,366	0	0
HARFORD	0	941,221	466,531	756,856	36,454	0
HOWARD	0	474,109	453,854	944,953	13,954	0
KENT	0	141,044	48,664	121,494	0	0
MONTGOMERY	0	3,047,038	862,940	2,721,728	85,794	873,480
PRINCE GEORGE'S	28,868	5,706,356	2,466,215	3,020,121	142,440	952,233
QUEEN ANNE'S	0	229,490	0	360,561	177	0
ST. MARY'S	0	594,944	181,590	457,917	16,877	0
SOMERSET	0	436,460	97,442	341,848	5,621	0
TALBOT	0	178,059	94,190	174,064	0	0
WASHINGTON	0	981,401	376,004	833,806	34,429	270,611
WICOMICO	0	548,624	129,781	374,690	17,552	0
WORCESTER	0	385,080	0	251,740	6,076	0

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TABLE 8 (CONTINUED)

REVENUE FROM THE FEDERAL GOVERNMENT FOR MARYLAND PUBLIC SCHOOLS: 1985-86

LOCAL UNIT	IMPACT AID	INDIAN EDUCATION	MATERNAL AND CHILD HEALTH SERVICES	JOB TRAINING AND PARTNERSHIP	REFUGEE ASSISTANCE	VOCATIONAL EDUCATION	OTHER FEDERAL
TOTAL STATE	8,514,384	136,183	22,295	2,641,503	303,570	7,506,844	923,194
ALLEGANY	0	0	2,000	64,204	0	157,708	3,096
ANNE ARUNDEL	2,185,731	0	0	53,841	4,484	459,811	0
BALTIMORE CITY	298,215	68,150	0	380,040	5,659	1,497,490	23,511
BALTIMORE	32,224	0	0	167,889	4,583	749,347	50,129
CALVERT	0	0	4,907	10,875	0	211,535	1,520
CAROLINE	0	0	0	94,020	0	114,862	0
CARROLL	38,022	0	0	115,724	6,683	161,011	83,468
CECIL	103,040	0	0	18,160	1,772	161,026	61
CHARLES	180,062	9,530	1,041	185,238	0	196,771	7,521
DORCHESTER	9,206	0	8,047	181,410	2,702	130,362	5,248
FREDERICK	238,063	0	0	17,189	1,633	295,942	3,681
GARRETT	0	0	0	88,117	0	392,064	20,903
HARFORD	1,490,335	0	0	38,213	16,222	165,889	0
HOWARD	190,890	0	0	44,537	1,481	260,029	12,377
KENT	0	0	0	41,394	0	67,153	0
MONTGOMERY	463,951	12,081	0	98,853	180,636	555,143	214,575
PRINCE GEORGE'S	1,551,805	46,422	0	303,964	66,161	824,828	433,525
QUEEN ANNE'S	87,703	0	2,000	29,655	0	188,638	33,455
ST. MARY'S	1,360,520	0	0	168,404	2,552	207,238	0
SOMERSET	0	0	1,300	88,690	0	137,718	5,000
TALBOT	0	0	0	114,323	0	56,457	0
WASHINGTON	284,617	0	3,000	66,220	5,765	308,419	-44
WICOMICO	0	0	0	107,554	0	123,923	2,174
WORCESTER	0	0	0	162,994	3,237	83,480	22,994

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Table 8 (Continued)

Revenue from the Federal of Maryland for Maryland Public Schools: 1985-86 (cont.)

Other Federal Revenue, as shown on previous page:

Local Unit	Purpose	Funds
Allegany	Miscellaneous	$ 3,096
Baltimore City	Miscellaneous	23,511
Baltimore	Pupil Services	923
	Miscellaneous	49,206
Calvert	Miscellaneous	1,520
Carroll	Emergency Immigration	277
	National Science Foundation	82,201
	Other	990
Cecil	Miscellaneous	61
Charles	Pupil Services	7,001
	Miscellaneous	520
Dorchester	Cast	1,000
	Migrant Youth Drop-Out	4,202
	Miscellaneous	46
Frederick	Elementary Science	2,832
	Miscellaneous	849
Garrett	Evening High	9,717
	Special Education Aides	11,196
	Rounding Error	(10)
Howard	Special Education	$ 12,377
Montgomery	Dept. of Health, Education & Welfare	11,350
	Emergency Immigration Services	25,130
	Immigration Act	38,785
	National Endowment for Humanities	87,307
	National Science Foundation	52,003
Prince George's	Junior ROTC	410,501
	NASA Personnel Assignment	23,024
Queen Anne's	Juvenile Delinquency Prevention	32,000
	Teen Theater Workshop	1,455
	Rounding Ajustment	1
Somerset	Assessing Teacher Effectiveness	5,000
Washington	Immigration Services	147
	Water & Boat Safety	(191)
Wicomico	Miscellaneous	2,174
Worcester	Emergency School Assistance	20,000
	Vocational Equity	3,000
	Adjustment	(6)

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Table 9

Basic State Aid for Current Expenses: Maryland Public Schools: 1985-86

Local Unit	Total Pupils 9/30/84	Pupils X $1,449	Total Local Wealth* (Thousands)	Local Share	* * * Total	State Share Per Pupil	* * Voc-Tec Set Aside	Tuition Bylaw	Total Current Expense Aid
Total State	643,019.50	931,567,534	81,602,849	445,804,522	485,930,734	755.70	2,900,000	97,579	486,028,313
Allegany	11,287.50	16,355,588	987,979	5,397,430	10,958,158	970.82	73,400	65,776	11,023,934
Anne Arundel	61,199.75	88,678,438	7,453,061	40,716,817	47,961,620	783.69	287,595	0	47,961,620
Baltimore City	105,709.75	153,173,428	8,194,997	44,770,089	108,509,840	#1,025.78	566,417	0	108,509,840
Baltimore	78,272.75	113,417,215	13,156,733	71,876,548	41,597,178	#531.77	271,798	0	41,597,178
Calvert	7,610.25	11,027,252	1,201,306	6,562,857	4,464,395	586.63	31,180	0	4,464,395
Caroline	4,135.00	5,991,615	286,338	1,564,292	4,427,323	1,070.69	30,050	0	4,427,323
Carroll	18,628.50	26,992,697	1,865,697	10,192,491	16,802,379	#901.90	100,464	0	16,802,379
Cecil	11,598.50	16,806,227	895,221	4,890,681	11,915,546	1,027.34	77,672	0	11,915,546
Charles	16,177.00	23,440,473	1,510,767	8,253,473	15,187,000	938.80	102,927	0	15,187,000
Dorchester	4,734.50	6,860,291	420,179	2,295,477	4,564,813	964.16	45,328	0	4,564,813
Frederick	22,505.25	32,610,107	2,228,088	12,172,267	20,437,840	908.14	133,815	0	20,437,840
Garrett	5,104.50	7,396,421	387,112	2,114,833	5,281,588	1,034.69	34,849	0	5,281,588
Harford	26,337.00	38,162,313	2,490,534	13,606,038	24,559,173	#901.43	126,436	0	24,559,173
Howard	23,469.25	34,006,943	3,480,689	19,015,354	14,991,589	638.78	90,988	0	14,991,589
Kent	2,335.00	3,383,415	282,100	1,541,137	1,842,278	788.98	16,746	7,399	1,849,677
Montgomery	87,507.50	126,798,368	18,837,518	102,911,246	23,887,121	272.97	105,824	2,143	23,889,264
Prince George's	102,303.75	148,238,134	11,795,951	64,442,461	83,795,672	819.09	466,972	962	83,796,634
Queen Anne's	4,453.25	6,452,759	533,017	2,911,925	3,540,834	795.11	31,660	0	3,540,834
St. Mary's	10,305.00	14,931,945	910,932	4,976,511	9,955,434	966.08	94,903	0	9,955,434
Somerset	3,143.50	4,554,932	214,490	1,171,779	3,383,153	1,076.24	31,340	0	3,383,153
Talbot	3,534.50	5,121,491	716,509	3,914,357	1,207,134	341.53	9,346	0	1,207,134
Washington	16,963.50	24,580,112	1,612,650	8,810,066	15,770,046	929.65	116,925	0	15,770,046
Wicomico	10,785.50	15,628,190	1,011,718	5,527,119	10,101,071	936.54	47,972	642	10,101,713
Worcester	4,802.50	6,958,823	1,129,263	6,169,274	789,549	164.40	5,393	20,657	810,206
Lida Lee Tall	116.00	168,084	@	@	@	@	0		@

*Includes the following 1984 wealth figures: net taxable income, real property assessed for state purposes, public utility property assessed for state/county purposes and 50% of personal property assessed for county purposes. Public utility shares and 1/2 semi-annual are excluded.
#Includes Lida Lee Tall.
@Lida Lee Tall enrollment in following local units: Baltimore City-73.5, Baltimore-39.0, Carroll-1.5, and Harford-2.0

Table 10

Compensatory Education State Aid for Maryland Public Schools: 1985-86

Local Unit	Eligible Students	Students x $362	Per Pupil * Wealth	* Compensatory Education * Unadjusted	Adjusted	* Dedicated
Total State	107,728	$38,997,536	$126,906	$52,730,942	$38,997,536	$15,594,504
Allegany	2,123	768,526	87,529	1,114,266	824,063	172,663
Anne Arundel	6,088	2,203,856	121,783	2,296,565	1,698,440	455,536
Baltimore City	51,185	18,528,970	77,524	30,331,738	22,432,049	11,264,017
Baltimore	7,899	2,859,438	168,088	2,158,868	1,596,606	589,288
Calvert	1,180	427,160	157,854	343,413	253,973	92,404
Caroline	654	236,748	69,247	433,878	320,878	52,336
Carroll	1,138	411,956	100,153	521,992	386,047	89,130
Cecil	1,320	477,840	77,184	785,665	581,044	107,239
Charles	2,099	759,838	93,390	1,032,530	763,615	157,984
Dorchester	1,109	401,458	88,748	574,068	424,556	88,744
Frederick	1,673	605,626	99,003	776,316	574,130	133,251
Garrett	1,028	372,136	75,837	622,734	460,547	87,011
Harford	2,989	1,082,018	94,564	1,452,081	1,073,897	231,955
Howard	1,089	394,218	148,308	337,329	249,474	82,482
Kent	421	152,402	120,813	160,088	118,394	32,775
Montgomery	5,361	1,940,682	215,267	1,144,087	846,118	392,216
Prince George's	10,972	3,971,864	115,303	4,371,555	3,233,013	820,846
Queen Anne's	611	221,182	119,692	234,513	173,436	47,336
St. Mary's	1,808	654,496	88,397	939,619	694,902	142,659
Somerset	658	238,196	68,233	443,019	327,638	52,870
Talbot	587	212,494	202,718	133,026	98,380	43,597
Washington	2,905	1,051,610	95,606	1,403,821	1,038,206	236,517
Wicomico	1,925	696,850	93,804	942,758	697,223	155,887
Worcester	906	327,972	235,141	177,007	130,907	65,761

*Kindergarten students in all counties except Garrett are counted as 1/2 student to determine aid.

Table 11

Assessed Valuation per Pupil Belonging and per Capita: State of Maryland: 1985-86

Local Unit	Assessed Valuation for Local Purposes* (Thousands)	Number of Pupils Belonging#	Assessed Valuation per Pupil	Population 7/1/85	Assessed Valuation per Capita
Total State	$59,642,029	644,526.2	$ 92,536	4,392,500	$13,578
Allegany	774,682	11,195.3	69,197	77,800	9,957
Anne Arundel	5,671,176	61,256.4	92,581	398,900	14,217
Baltimore City	5,514,513	106,263.5	51,895	763,200	7,226
Baltimore	8,688,564	77,498.0	112,113	682,500	12,730
Calvert	1,256,527	7,804.0	161,011	40,600	30,949
Caroline	200,540	4,280.7	46,847	24,000	8,356
Carroll	1,307,027	18,731.3	69,778	106,800	12,238
Cecil	635,409	11,548.9	55,019	66,700	9,526
Charles	1,260,965	16,278.4	77,462	84,800	14,870
Dorchester	333,895	4,731.7	70,566	30,300	11,020
Frederick	1,584,443	22,890.9	68,343	128,100	12,213
Garrett	336,783	5,019.8	67,087	27,100	12,427
Harford	1,683,704	26,553.5	63,408	150,600	11,180
Howard	2,652,730	24,302.9	109,153	137,600	19,279
Kent	216,404	2,281.9	94,835	16,800	12,881
Montgomery	14,256,899	89,590.9	159,133	625,000	22,811
Prince George's	8,321,841	99,668.3	83,495	675,000	12,329
Queen Anne's	413,508	4,485.5	92,188	28,500	14,509
St. Mary's	696,088	10,739.6	64,815	66,600	10,452
Somerset	177,676	3,257.4	54,545	18,500	9,604
Talbot	547,443	3,487.5	156,973	27,100	20,201
Washington	1,129,822	16,794.0	67,275	113,000	9,998
Wicomico	776,290	10,956.5	70,852	68,600	11,316
Worcester	1,225,120	4,909.3	249,551	34,400	35,614

*1985-86 estimate from "Forty-second Report of the State Department of Assessments and Taxation
#Half-time kindergarten students are expressed in full-time equivalents

TABLE 12

LOCAL APPROPRIATIONS AS A PERCENT OF TOTAL LOCAL REVENUE: MARYLAND PUBLIC SCHOOLS: 1985-86

LOCAL UNIT	TOTAL LOCAL REVENUE*	PUBLIC SCHOOL APPROPRIATIONS ALL SCHOOL PURPOSES	CURRENT EXPENSES	SCHOOL CONSTRUCTION	DEBT SERVICE	% OF REVENUE APPROPRIATED TO SCHOOLS ALL SCHOOL PURPOSES	CURRENT EXPENSES	CONSTRUCTION	DEBT SERVICE
TOTAL STATE	3,226,874,737	1,534,323,825	1,434,686,307	57,019,796	42,617,722	47.55%	44.46%	1.77%	1.32%
ALLEGANY	28,903,788	15,145,797	14,895,797	250,000	0	52.40	51.54	0.86	0.00
ANNE ARUNDEL	273,848,917	147,424,738	131,250,328	9,998,985	6,175,425	53.83	47.93	3.65	2.26
BALTIMORE CITY	612,459,928	138,251,348	121,402,691	0	16,848,657	22.57	19.82	0.00	2.75
BALTIMORE	504,724,538	250,621,017	240,569,746	5,601,218	4,450,053	49.66	47.66	1.11	0.88
CALVERT	30,367,204	21,340,378	18,316,998	2,710,935	312,445	70.27	60.32	8.93	1.03
CAROLINE	9,562,859	4,860,481	4,741,523	118,958	0	50.83	49.58	1.24	0.00
CARROLL	55,806,536	31,454,495	29,807,781	998,359	648,355	56.36	53.41	1.79	1.16
CECIL	30,773,770	16,837,302	15,902,015	649,232	286,055	54.71	51.67	2.11	0.93
CHARLES	50,104,523	27,161,739	24,788,926	1,255,738	1,117,075	54.21	49.47	2.51	2.23
DORCHESTER	13,235,519	7,157,923	6,741,783	157,009	259,131	54.08	50.94	1.19	1.96
FREDERICK	67,586,011	45,831,639	39,348,882	5,123,291	1,359,466	67.81	58.22	7.58	2.01
GARRETT	13,581,631	5,744,003	5,744,003	0	0	42.29	42.29	0.00	0.00
HARFORD	81,029,556	43,585,133	41,394,833	729,138	1,461,162	53.79	51.09	0.90	1.80
HOWARD	131,547,381	80,190,177	69,431,808	8,633,314	2,125,055	60.96	52.78	6.56	1.62
KENT	8,473,292	4,607,870	4,356,295	0	251,575	54.38	51.41	0.00	2.97
MONTGOMERY	723,276,540	381,266,326	361,632,276	19,634,050	0	52.71	50.00	2.71	0.00
PRINCE GEORGE'S	430,022,208	213,942,708	209,384,587	9,166	4,548,955	49.75	48.69	≠	1.06
QUEEN ANNE'S	16,050,574	9,357,671	8,873,772	400,000	83,899	58.30	55.29	2.49	0.52
ST. MARY'S	27,708,235	16,255,388	15,808,288	447,100	0	58.67	57.05	1.61	0.00
SOMERSET	6,851,709	3,007,012	3,007,012	0	0	43.89	43.89	0.00	0.00
TALBOT	12,572,158	8,440,464	8,311,064	0	129,400	67.14	66.11	0.00	1.03
WASHINGTON	45,182,950	29,873,243	28,415,520	149,620	1,308,103	66.12	62.89	0.33	2.90
WICOMICO	27,462,768	17,367,483	16,325,073	24,719	1,017,691	63.24	59.44	0.09	3.71
WORCESTER	25,742,142	14,599,490	14,235,306	128,964	235,220	56.71	55.30	0.50	0.91

*Figures from State Department of Fiscal Services include taxes, licenses, penalties, fines and forfeitures

≠Less than 0.01%

Table 13

Local Appropriations for Public Schools a Percent of Assessed Valuation, Net Taxable Income and Total Wealth
Maryland Public Schools: 1985-86

LOCAL UNIT	PUBLIC SCHOOL APPROPRIATIONS				PERCENT OF ASSESSED VALUATION			
	ALL SCHOOL PURPOSES	CURRENT EXPENSES	SCHOOL CONSTRUCTION	DEBT SERVICE	ALL SCHOOL PURPOSES	CURRENT EXPENSES	SCHOOL CONSTRUCTION	DEBT SERVICE
TOTAL STATE	1,534,323,825	1,434,686,307	57,019,796	42,617,722	2.57	2.40%	0.10%	0.07%
ALLEGANY	15,145,797	14,895,797	250,000	0	1.95	1.92	0.03	0.00
ANNE ARUNDEL	147,424,738	131,250,328	9,998,985	6,175,425	2.60	2.31	0.18	0.11
BALTIMORE CITY	138,251,348	121,402,691	0	16,848,657	2.51	2.20	0.00	0.31
BALTIMORE	250,621,017	240,569,746	5,601,218	4,450,053	2.88	2.77	0.06	0.05
CALVERT	21,340,378	18,316,998	2,710,935	312,445	1.70	1.46	0.22	0.02
CAROLINE	4,860,481	4,741,523	118,958	0	2.42	2.36	0.06	0.00
CARROLL	31,454,495	29,807,781	998,359	648,355	2.41	2.28	0.08	0.05
CECIL	16,837,302	15,902,015	649,232	286,055	2.65	2.50	0.10	0.05
CHARLES	27,161,739	24,788,926	1,255,738	1,117,075	2.15	1.97	0.10	0.08
DORCHESTER	7,157,923	6,741,783	157,009	259,131	2.14	2.02	0.04	0.08
FREDERICK	45,831,639	39,348,882	5,123,291	1,359,466	2.93	2.51	0.33	0.09
GARRETT	5,744,003	5,744,003	0	0	1.71	1.71	0.00	0.00
HARFORD	43,585,133	41,39[illegible],833	729,138	1,461,162	2.59	2.46	0.04	0.09
HOWARD	80,190,177	69,431,808	8,633,314	2,125,055	3.03	2.62	0.32	0.08
KENT	4,607,870	4,356,295	0	251,575	2.13	2.01	0.00	0.12
MONTGOMERY	381,266,326	361,632,276	19,634,050	0	2.68	2.54	0.14	0.00
PRINCE GEORGE'S	213,942,708	209,384,587	9,166	4,548,955	2.57	2.52	0.00	0.05
QUEEN ANNE'S	9,357,671	8,873,772	400,000	83,899	2.26	2.14	0.10	0.02
ST. MARY'S	16,255,388	15,808,288	447,100	0	2.34	2.27	0.07	0.00
SOMERSET	3,007,012	3,007,012	0	0	1.69	1.69	0.00	0.00
TALBOT	8,440,464	8,311,064	0	129,400	1.54	1.52	0.00	0.02
WASHINGTON	29,873,243	28,415,520	149,620	1,308,103	2.64	2.51	0.01	0.12
WICOMICO	17,367,483	16,325,073	24,719	1,017,691	2.23	2.10	0.00	0.13
WORCESTER	14,599,490	14,235,308	128,964	235,220	1.19	1.16	0.01	0.02

*Includes appropriations for Food Service as follows: Carroll-$4,649; Howard-$67,873; Montgomery-$594,939

Table 13 (cont)

Local Appropriations for Public Schools a Percent of
Assessed Valuation, Net Taxable Income and Total Wealth
Maryland Public Schools: 1985-86

LOCAL UNIT	PERCENT OF NET TAXABLE INCOME				PERCENT OF TOTAL WEALTH			
	ALL SCHOOL PURPOSES	CURRENT EXPENSES	SCHOOL CONSTRUCTION	DEBT SERVICE	ALL SCHOOL PURPOSES	CURRENT EXPENSES	SCHOOL CONSTRUCTION	DEBT SERVICE
TOTAL STATE	4.20%	3.92%	0.16%	0.12%	1.59%	1.49%	0.06%	0.04%
ALLEGANY	3.82	3.76	0.06	0.00	1.29	1.27	0.02	0.00
ANNE ARUNDEL	4.34	3.86	0.30	0.18	1.63	1.45	0.11	0.07
BALTIMORE CITY	3.48	3.05	0.00	0.43	1.46	1.28	0.00	0.18
BALTIMORE	3.91	3.75	0.09	0.07	1.66	1.59	0.04	0.03
CALVERT	6.52	5.60	0.83	0.09	1.35	1.16	0.17	0.02
CAROLINE	3.75	3.66	0.09	0.00	1.47	1.44	0.03	0.00
CARROLL	3.57	3.38	0.11	0.08	1.44	1.36	0.05	0.03
CECIL	4.15	3.92	0.16	0.07	1.62	1.53	0.06	0.03
CHARLES	4.26	3.89	0.20	0.17	1.43	1.30	0.07	0.06
DORCHESTER	4.41	4.15	0.10	0.16	1.44	1.36	0.03	0.05
FREDERICK	4.56	3.91	0.51	0.14	1.78	1.53	0.20	0.05
GARRETT	4.97	4.97	0.00	0.00	1.27	1.27	0.00	0.00
HARFORD	3.63	3.45	0.06	0.12	1.51	1.44	0.02	0.05
HOWARD	5.00	4.33	0.54	0.13	1.88	1.63	0.20	0.05
KENT	4.58	4.33	0.00	0.25	1.45	1.37	0.00	0.08
MONTGOMERY	4.68	4.44	0.24	0.00	1.70	1.61	0.09	0.00
PRINCE GEORGE'S	4.00	3.91	*	0.09	1.56	1.53	*	0.03
QUEEN ANNE'S	4.44	4.21	0.19	0.04	1.50	1.42	0.07	0.01
ST. MARY'S	4.25	4.13	0.12	0.00	1.51	1.47	0.04	0.00
SOMERSET	3.76	3.76	0.00	0.00	1.17	1.17	0.00	0.00
TALBOT	3.26	3.21	0.00	0.05	1.05	1.03	0.00	0.02
WASHINGTON	4.15	3.95	0.02	0.18	1.62	1.54	0.01	0.07
WICOMICO	4.01	3.76	0.01	0.24	1.43	1.35	*	0.08
WORCESTER	6.15	6.00	0.05	0.10	1.00	0.97	0.01	0.02

*Includes appropriations for Food Service as follows: Carroll-$4,649; Howard-$67,873; Montgomery-$594,939